

EUROPEAN PARLIAMENT

Working Documents

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MOTION FOR A RESOLUTION

tabled by Mr W. DE CLERCQ and Mr A. DAMSEAUX
pursuant to Rule 25 of the Rules of Procedure

on Tax on 'cadastral' income from owner-
occupied property

The European Parliament,

- whereas 'cadastral' income is a notional income from real estate and is taxable even in respect of owner-occupied property,
 - whereas, however, in certain EEC Member States, i.e. France, the United Kingdom and Ireland, the system is such that owner-occupied property is not subject to tax,
 - noting that in Belgium there has been widespread protest at major recent increases in 'cadastral' income assessments and consequently in the taxbill of many owners, and that, in the case of owner-occupied property in particular, this increase is considered by some to be an attack on the right to own property,
 - in view of the illogical and illiberal nature of this form of taxation,
1. Requests the Commission to submit to the Council a proposal for the harmonization of the tax systems in this field in the EEC Member States so that taxation on 'cadastral' income from owner-occupied property is abolished.
 2. Proposes to the Commission that this take the form of a directive requiring all Member States to amend their legislation within a reasonable period and to introduce a system similar to that applied in the three abovementioned Member States.